

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northwestern School Corp (3470)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,995,771	\$5,161,064	\$5,005,117	\$5,105,924	0.5%	2.0%
Other Employee Benefits	241 - 290	\$113,075	\$108,977	\$648,186	\$1,074,328	75.6%	65.7%
Non - Certified Salaries	120	\$524,509	\$571,783	\$522,620	\$518,260	-0.3%	-0.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$59,958	\$64,654	\$417,367	\$430,670	63.7%	3.2%
Social Security Certified	212	\$378,783	\$387,501	\$365,958	\$366,588	-0.8%	0.2%
Operational Supplies	611	\$167,432	\$118,954	\$155,899	\$244,779	10.0%	57.0%
Computer Hardware	741	\$87,314	\$120,690	\$63,459	\$240,923	28.9%	279.7%
Miscellaneous Objects	876 - 899	\$345,334	\$435,788	\$365,956	\$201,017	-12.7%	-45.1%
Instruction Services	311	\$85,605	-\$4,846	\$108,546	\$141,707	13.4%	30.5%
Pre-2008 Object Code - Temporary Salaries	130	\$183,212	\$133,170	\$98,415	\$95,524	-15.0%	-2.9%
Content	747	\$97,522	\$73,841	\$44,246	\$72,468	-7.2%	63.8%
Public Employees Retirement Fund	214	\$35,175	\$60,873	\$57,427	\$57,649	13.1%	0.4%
Other Supplies and Materials	615, 660 - 689	\$99,323	\$55,851	\$71,073	\$56,938	-13.0%	-19.9%
Professional Development	748	\$5,709	\$3,701	\$4,378	\$51,338	73.2%	1072.6%
Repairs and Maintenance Services	430	\$1,001	\$729	\$6,227	\$50,394	166.4%	709.3%
Social Security Noncertified	211	\$23,380	\$25,021	\$41,522	\$41,242	15.2%	-0.7%
Connectivity	744	\$21,472	\$22,640	\$29,101	\$26,056	5.0%	-10.5%
Other Technology Hardware	746	\$50,543	\$29,950	\$37,821	\$19,072	-21.6%	-49.6%
Other Professional and Technical Services	319	\$40,322	\$5,482	-\$18,765	\$14,974	-21.9%	NA
Data Processing Services	316	\$1,865	\$3,330	\$0	\$6,531	36.8%	NA
Telecommunications Equipment	745	\$39,130	\$15,501	\$23,784	\$5,903	-37.7%	-75.2%
Travel	580	\$5,110	\$9,951	\$2,558	\$5,041	-0.3%	97.1%
Instructional Programs Improvement Services	312	-\$3,980	\$7,196	\$759	\$4,937	NA	550.5%
Library Books	640	\$11,098	\$10,105	\$12,583	\$2,616	-30.3%	-79.2%
Group Health Insurance	222	\$599,768	\$636,201	\$3,183	\$2,441	-74.7%	-23.3%
Periodicals	650	\$2,626	\$4,023	\$965	\$2,328	-3.0%	141.2%
Meals Provided	235	\$0	\$0	\$0	\$743	NA	NA
Equipment	730	\$26,572	\$0	\$0	\$533	-62.4%	NA
Teacher Retirement Fund, After 7-1-95	216	\$334,065	\$404,981	\$28,287	\$0	-100.0%	-100.0%
Transfer Tuition to Other School Corps Within State	561	\$13,536	-\$13,536	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$5,861	\$5,000	\$7,000	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$84	\$0	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$2,000	\$0	\$2,000	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$8,353,172	\$8,458,577	\$8,105,672	\$8,840,927	1.4%	9.1%
Student Instructional Support							
Certified Salaries	110	\$759,949	\$711,451	\$690,688	\$719,488	-1.4%	4.2%
Other Employee Benefits	241 - 290	\$14,073	\$12,820	\$236,169	\$313,517	117.3%	32.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
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Non - Certified Salaries	120	\$261,012	\$274,451	\$244,568	\$255,894	-0.5%	4.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$54,402	\$56,792	\$58,433	\$57,870	1.6%	-1.0%
Social Security Certified	212	\$56,369	\$52,664	\$51,561	\$53,714	-1.2%	4.2%
Public Employees Retirement Fund	214	\$30,742	\$39,077	\$34,645	\$34,649	3.0%	0.0%
Travel	580	\$28,499	\$33,643	\$38,749	\$21,971	-6.3%	-43.3%
Social Security Noncertified	211	\$19,842	\$20,994	\$18,673	\$18,358	-1.9%	-1.7%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$300	\$362	NA	20.5%
Group Health Insurance	222	\$220,855	\$198,773	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$15,628	\$13,360	\$752	\$0	-100.0%	-100.0%
Operational Supplies	611	\$20,687	\$17,173	\$19,276	-\$51,020	NA	-364.7%
Student Instructional Support Total		\$1,482,058	\$1,431,198	\$1,393,814	\$1,424,803	-1.0%	2.2%
Overhead and Operational							
Non - Certified Salaries	120	\$1,359,275	\$1,323,822	\$1,408,746	\$1,438,039	1.4%	2.1%
Student Transportation Services	510	\$447,393	\$454,269	\$447,624	\$440,564	-0.4%	-1.6%
Other Employee Benefits	241 - 290	\$1,182	\$1,091	\$262,971	\$343,616	312.9%	30.7%
Repairs and Maintenance Services	430	\$346,886	\$380,839	\$306,312	\$336,041	-0.8%	9.7%
Light and Power - Other Than Heating and Cooling	625	\$351,042	\$236,951	\$252,668	\$293,037	-4.4%	16.0%
Food Purchases	614	\$315,469	\$340,450	\$321,244	\$288,819	-2.2%	-10.1%
Operational Supplies	611	\$86,876	\$95,839	\$188,212	\$226,716	27.1%	20.5%
Certified Salaries	110	\$179,308	\$184,092	\$186,177	\$183,755	0.6%	-1.3%
Vehicles	731	\$0	\$142,991	\$167,263	\$169,131	NA	1.1%
Insurance	520	\$134,653	\$127,895	\$118,584	\$167,999	5.7%	41.7%
Public Employees Retirement Fund	214	\$105,626	\$130,572	\$130,147	\$154,369	10.0%	18.6%
Gasoline and Lubricants	613	\$144,821	\$120,855	\$163,826	\$115,434	-5.5%	-29.5%
Social Security Noncertified	211	\$99,842	\$94,872	\$99,851	\$102,320	0.6%	2.5%
Other Supplies and Materials	615, 660 - 689	\$102,373	\$78,537	\$41,638	\$59,162	-12.8%	42.1%
Equipment	730	\$8,637	\$20,609	\$24,001	\$25,829	31.5%	7.6%
Telephone	531	\$46,133	\$87,777	\$55,814	\$16,145	-23.1%	-71.1%
Social Security Certified	212	\$11,627	\$12,729	\$15,289	\$15,332	7.2%	0.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,820	\$4,532	\$14,610	\$14,718	40.1%	0.7%
Board Member Compensation	115	\$8,000	\$7,000	\$10,000	\$10,000	5.7%	0.0%
Tires and Repairs	612	\$10,497	\$8,781	\$7,696	\$8,308	-5.7%	8.0%
Travel	580	\$8,858	\$8,462	\$8,866	\$7,011	-5.7%	-20.9%
Other Professional and Technical Services	319	\$3,631	\$8,459	-\$5,466	\$4,870	7.6%	NA
Removal of Refuse and Garbage	412	\$461	\$123	-\$285	\$4,810	79.8%	NA
Water and Sewage	411	\$923	\$1,138	\$1,373	\$2,252	25.0%	64.1%
Miscellaneous Objects	876 - 899	\$1,010	\$830	\$830	\$830	-4.8%	0.0%
Advertising	540	\$4,247	\$4,247	\$5,109	\$297	-48.6%	-94.2%

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Group Health Insurance	222	\$192,453	\$194,636	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$4,977	\$7,234	\$523	\$0	-100.0%	-100.0%
Instruction Services	311	\$5,517	\$3,948	\$10,337	-\$6,237	NA	-160.3%
Heating and Cooling for Buildings - Fuel Oil	623	\$30,945	\$15,067	\$36,993	-\$23,066	NA	-162.4%
Overhead and Operational Total		\$4,016,481	\$4,098,645	\$4,280,950	\$4,400,103	2.3%	2.8%
Non Operational							
Redemption of Principal	831	\$2,174,565	\$2,501,804	\$2,507,240	\$2,515,330	3.7%	0.3%
Repairs and Maintenance Services	430	\$812,166	\$773,594	\$762,065	\$793,210	-0.6%	4.1%
Certified Salaries	110	\$8,077	\$6,493	\$80,304	\$139,188	103.7%	73.3%
Non - Certified Salaries	120	\$106,985	\$107,316	\$128,457	\$101,266	-1.4%	-21.2%
Improvements Other Than Buildings	715	\$48,224	\$69,906	\$36,444	\$74,744	11.6%	105.1%
Construction Services	450	\$48,182	\$74,312	\$80,030	\$51,386	1.6%	-35.8%
Equipment	730	\$76,687	\$63,588	\$95,721	\$46,618	-11.7%	-51.3%
Other Professional and Technical Services	319	\$4,296	\$0	\$53,487	\$41,191	76.0%	-23.0%
Social Security Certified	212	\$25	\$88	\$6,947	\$9,395	341.0%	35.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$120	\$197	\$5,505	\$9,334	196.8%	69.5%
Social Security Noncertified	211	\$8,206	\$8,421	\$8,602	\$8,670	1.4%	0.8%
Instructional Programs Improvement Services	312	\$4,000	\$4,000	\$6,467	\$3,291	-4.8%	-49.1%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$3,130	NA	NA
Public Employees Retirement Fund	214	\$1,046	\$1,399	\$2,460	\$1,795	14.5%	-27.0%
Staff Services	314	\$995	\$3,022	\$2,092	\$1,124	3.1%	-46.3%
Interest	832	\$0	\$0	\$0	\$0	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$177	\$94	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,293,753	\$3,614,232	\$3,775,820	\$3,799,672	3.6%	0.6%
Grand Total		\$17,145,464	\$17,602,651	\$17,556,257	\$18,465,504	1.9%	5.2%